

~~SECRET~~

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Example

John Doe has been issued Travel Orders for ~~MY~~ travel to several field stations. His Division has approved a \$2,000 travel advance.

1. Doe requests Disbursing to give him \$300 in Cash and \$1700 in "Chits".

<u>Dr.</u>	<u>Entries</u>	<u>Cr.</u>
\$2,000	Doe Travel Advance a/c	
	Cash	\$300
	"Chit Account"	\$1700

25X1A

at

3. Upon return to Headquarters, Doe returns the \$500 in uncashed Chits and a voucher for \$1300.

<u>Dr.</u>	<u>Entries</u>	<u>Cr.</u>
\$500	Chit Account	
\$1300	Travel Expense	
	Doe Travel Advance Account	\$1800

4. Doe owes a balance of \$200 which he can immediately pay and balance out his Travel Advance Account.

25X1A

5. Chit Account reflects a Credit Balance of \$1200.

they regard as cash, and send in with the following months accountings.

7. As these are received at Headquarters, the following entries are made:

	<u>Dr.</u>		<u>Cr.</u>
25X1A	\$500	Chit Account	
		Station a/c	\$500
25X1A	\$500	Chit Account	
		Station a/c	\$500
25X1A	\$200	Chit Account	
		Station a/c	\$200

6. Upon posting the Chit Account is balanced out and the various Stations have received credits to their Cash balances.

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